

Nebraska Percentage Method Withholding Tables

(For Wages Paid On or After January 1, 2007)

Remember: The appropriate withholding allowance value must first be subtracted from the wage amounts before using these tables. (see page 4)

TABLE 1 -WEEKLY Payroll Period

a. SINGLE person-including head of household:

If the amount of wages is: The Nebraska income tax withheld is:

Not over — \$ 42 \$ 0.00

Over -	But not over -		of excess over -	
\$ 42	\$ 85		plus 2.43%	\$ 42
85	298	\$ 1.04	plus 3.38%	85
298	438	8.24	plus 5.19%	298
438	540	15.51	plus 6.41%	438
540	1,040	22.05	plus 6.81%	540
1,040	1,444	56.10	plus 7.04%	1,040
1,444	—	84.54	plus 7.18%	1,444

b. MARRIED person-including surviving spouse:

If the amount of wages is: The Nebraska income tax withheld is:

Not over — \$ 101 \$ 0.00

Over -	But not over -		of excess over -	
\$ 101	159		plus 2.43%	\$ 101
159	431	\$ 1.41	plus 3.38%	159
431	681	10.60	plus 5.19%	431
681	826	23.58	plus 6.41%	681
826	1,120	32.87	plus 6.81%	826
1,120	1,447	52.89	plus 7.04%	1,120
1,447	—	75.91	plus 7.18%	1,447

TABLE 2 -BIWEEKLY Payroll Period

a. SINGLE person-including head of household:

If the amount of wages is: The Nebraska income tax withheld is:

Not over — \$ 85 \$ 0.00

Over -	But not over -		of excess over -	
\$ 85	\$ 169		plus 2.43%	\$ 85
169	596	\$ 2.04	plus 3.38%	169
596	875	16.47	plus 5.19%	596
875	1,081	30.95	plus 6.41%	875
1,081	2,081	44.15	plus 6.81%	1,081
2,081	2,888	112.25	plus 7.04%	2,081
2,888	—	169.06	plus 7.18%	2,888

b. MARRIED person-including surviving spouse:

If the amount of wages is: The Nebraska income tax withheld is:

Not over — \$ 202 \$ 0.00

Over -	But not over -		of excess over -	
\$ 202	\$ 317		plus 2.43%	\$ 202
317	862	\$ 2.79	plus 3.38%	317
862	1,362	21.21	plus 5.19%	862
1,362	1,652	47.16	plus 6.41%	1,362
1,652	2,240	65.75	plus 6.81%	1,652
2,240	2,894	105.79	plus 7.04%	2,240
2,894	—	151.83	plus 7.18%	2,894

TABLE 3 -SEMIMONTHLY Payroll Period

a. SINGLE person-including head of household:

If the amount of wages is: The Nebraska income tax withheld is:

Not over — \$ 92 \$ 0.00

Over -	But not over -		of excess over -	
\$ 92	\$ 183		plus 2.43%	\$ 92
183	646	\$ 2.21	plus 3.38%	183
646	948	17.86	plus 5.19%	646
948	1,171	33.53	plus 6.41%	948
1,171	2,254	47.82	plus 6.81%	1,171
2,254	3,129	121.57	plus 7.04%	2,254
3,129	—	183.17	plus 7.18%	3,129

b. MARRIED person-including surviving spouse:

If the amount of wages is: The Nebraska income tax withheld is:

Not over — \$ 219 \$ 0.00

Over -	But not over -		of excess over -	
\$ 219	\$ 344		plus 2.43%	\$ 219
344	933	\$ 3.04	plus 3.38%	344
933	1,475	22.95	plus 5.19%	933
1,475	1,790	51.08	plus 6.41%	1,475
1,790	2,427	71.27	plus 6.81%	1,790
2,427	3,135	114.65	plus 7.04%	2,427
3,135	—	164.49	plus 7.18%	3,135

TABLE 4 -MONTHLY Payroll Period

a. SINGLE person-including head of household:

If the amount of wages is: The Nebraska income tax withheld is:

Not over — \$ 183 \$ 0.00

Over -	But not over -		of excess over -	
\$ 183	\$ 367		plus 2.43%	\$ 183
367	1,292	\$ 4.47	plus 3.38%	367
1,292	1,896	35.74	plus 5.19%	1,292
1,896	2,342	67.09	plus 6.41%	1,896
2,342	4,508	95.68	plus 6.81%	2,342
4,508	6,258	243.18	plus 7.04%	4,508
6,258	—	366.38	plus 7.18%	6,258

b. MARRIED person-including surviving spouse:

If the amount of wages is: The Nebraska income tax withheld is:

Not over — \$ 438 \$ 0.00

Over -	But not over -		of excess over -	
\$ 438	\$ 688		plus 2.43%	\$ 438
688	1,867	\$ 6.08	plus 3.38%	688
1,867	2,950	45.93	plus 5.19%	1,867
2,950	3,579	102.14	plus 6.41%	2,950
3,579	4,854	142.46	plus 6.81%	3,579
4,854	6,271	229.29	plus 7.04%	4,854
6,271	—	329.05	plus 7.18%	6,271

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TABLE 5-QUARTERLY Payroll Period

a. SINGLE person-including head of household:

<i>If the amount of wages is:</i>	<i>The Nebraska income tax withheld is:</i>
Not over— \$ 550	\$ 0.00
<i>Over- But not over-</i>	<i>of excess over-</i>
\$ 550 \$ 1,100	plus 2.43% \$ 550
1,100 3,875	\$ 13.37 plus 3.38% 1,100
3,875 5,688	107.17 plus 5.19% 3,875
5,688 7,025	201.26 plus 6.41% 5,688
7,025 13,525	286.96 plus 6.81% 7,025
13,525 18,775	729.61 plus 7.04% 13,525
18,775 —	1,099.21 plus 7.18% 18,775

b. MARRIED person-including surviving spouse:

<i>If the amount of wages is:</i>	<i>The Nebraska income tax withheld is:</i>
Not over— \$ 1,313	\$ 0.00
<i>Over- But not over-</i>	<i>of excess over-</i>
\$ 1,313 \$ 2,063	plus 2.43% \$ 1,313
2,063 5,600	\$ 18.23 plus 3.38% 2,063
5,600 8,850	137.78 plus 5.19% 5,600
8,850 10,738	306.46 plus 6.41% 8,850
10,738 14,563	427.48 plus 6.81% 10,738
14,563 18,813	687.96 plus 7.04% 14,563
18,813 —	987.16 plus 7.18% 18,813

TABLE 6-SEMIANNUAL Payroll Period

a. SINGLE person-including head of household:

<i>If the amount of wages is:</i>	<i>The Nebraska income tax withheld is:</i>
Not over— \$ 1,100	\$ 0.00
<i>Over- But not over-</i>	<i>of excess over-</i>
\$ 1,100 \$ 2,200	plus 2.43% \$ 1,100
2,200 7,750	\$ 26.73 plus 3.38% 2,200
7,750 11,375	214.32 plus 5.19% 7,750
11,375 14,050	402.46 plus 6.41% 11,375
14,050 27,050	573.93 plus 6.81% 14,050
27,050 37,550	1,459.23 plus 7.04% 27,050
37,550 —	2,198.43 plus 7.18% 37,550

b. MARRIED person-including surviving spouse:

<i>If the amount of wages is:</i>	<i>The Nebraska income tax withheld is:</i>
Not over— \$ 2,625	\$ 0.00
<i>Over- But not over-</i>	<i>of excess over-</i>
\$ 2,625 \$ 4,125	plus 2.43% \$ 2,625
4,125 11,200	\$ 36.45 plus 3.38% 4,125
11,200 17,700	275.59 plus 5.19% 11,200
17,700 21,475	612.94 plus 6.41% 17,700
21,475 29,125	854.92 plus 6.81% 21,475
29,125 37,625	1,375.89 plus 7.04% 29,125
37,625 —	1,974.29 plus 7.18% 37,625

TABLE 7-ANNUAL Payroll Period

a. SINGLE person-including head of household:

<i>If the amount of wages is:</i>	<i>The Nebraska income tax withheld is:</i>
Not over— \$ 2,200	\$ 0.00
<i>Over- But not over-</i>	<i>of excess over-</i>
\$ 2,200 \$ 4,400	plus 2.43% \$ 2,200
4,400 15,500	\$ 53.46 plus 3.38% 4,400
15,500 22,750	428.64 plus 5.19% 15,500
22,750 28,100	804.92 plus 6.41% 22,750
28,100 54,100	1,147.86 plus 6.81% 28,100
54,100 75,100	2,918.46 plus 7.04% 54,100
75,100 —	4,396.86 plus 7.18% 75,100

b. MARRIED person-including surviving spouse:

<i>If the amount of wages is:</i>	<i>The Nebraska income tax withheld is:</i>
Not over— \$ 5,250	\$ 0.00
<i>Over- But not over-</i>	<i>of excess over-</i>
\$ 5,250 \$ 8,250	plus 2.43% \$ 5,250
8,250 22,400	\$ 72.90 plus 3.38% 8,250
22,400 35,400	551.17 plus 5.19% 22,400
35,400 42,950	1,225.87 plus 6.41% 35,400
42,950 58,250	1,709.83 plus 6.81% 42,950
58,250 75,250	2,751.76 plus 7.04% 58,250
75,250 —	3,948.56 plus 7.18% 75,250

TABLE 8-DAILY or MISCELLANEOUS Payroll Period

a. SINGLE person-including head of household:

<i>If the amount of wages is:</i>	<i>The Nebraska income tax withheld is:</i>
Not over— \$ 8	\$ 0.00
<i>Over- But not over-</i>	<i>of excess over-</i>
\$ 8 \$ 17	plus 2.43% \$ 8
17 60	\$ 0.22 plus 3.38% 17
60 88	1.67 plus 5.19% 60
88 108	3.12 plus 6.41% 88
108 208	4.40 plus 6.81% 108
208 289	11.21 plus 7.04% 208
289 —	16.91 plus 7.18% 289

b. MARRIED person-including surviving spouse:

<i>If the amount of wages is:</i>	<i>The Nebraska income tax withheld is:</i>
Not over— \$ 20	\$ 0.00
<i>Over- But not over-</i>	<i>of excess over-</i>
\$ 20 \$ 32	plus 2.43% \$ 20
32 86	\$ 0.29 plus 3.38% 32
86 136	2.12 plus 5.19% 86
136 165	4.72 plus 6.41% 136
165 224	6.58 plus 6.81% 165
224 289	10.60 plus 7.04% 224
289 —	15.18 plus 7.18% 289